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**RESPONSE UNDER 37 C.F.R. 1.116 EXPEDITED
PROCEDURE EXAMINING GROUP 2823**

Attorney Docket No.: 5649-1225

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Byeong-chan Lee et al.

Confirmation No.: 6744

Serial No.: 10/722,193

Group Art Unit: 2823

Filed: November 26, 2003

Examiner: Brook Kebede

For: INTEGRATED CIRCUIT DEVICES HAVING BURIED INSULATION
LAYERS AND METHODS OF FORMING THE SAME

February 13, 2006

3/3/06
Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AFTER FINAL

Sir:

Responsive to the Final Office Action dated December 13, 2005, please amend the above-identified application as shown. It is not believed that an extension of time and/or additional fee(s), including fees for additional claims, are required, beyond those that may otherwise be provided for in documents accompanying this paper. In the event, however, that an extension of time is necessary to allow consideration of this paper, such an extension is hereby petitioned under 37 C.F.R. §1.136(a). Any additional fees believed to be due in connection with this paper may be charged to our Deposit Account No. 50-0220.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

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